

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Greencastle Community Sch Corp (6755)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$32,515	\$34,941	n/a	7%
	11100 Elementary	\$1,894,064	\$2,567,820	\$2,607,563	38%	2%
	11200 Middle/Junior High	\$904,526	\$1,038,877	\$1,032,927	14%	-1%
	11300 High School	\$1,163,659	\$1,499,048	\$1,529,149	31%	2%
	11355 Academic Honors - High Ability Student Program	\$0	\$22,608	\$178,613	n/a	> 500%
	11420 Agriculture B	\$26,935	\$19,089	\$0	-100%	-100%
	11450 Consumer and Homemaking	\$80,553	\$0	\$0	-100%	n/a
	11520 Area School Participation	\$190,403	\$365,978	\$379,388	99%	4%
	12100 Gifted and Talented	\$16,585	\$12,858	\$14,049	-15%	9%
	12340 Hearing Impairment	\$44,011	\$53,401	\$54,631	24%	2%
	12350 Homebound	\$5,219	\$5,291	\$13,060	150%	147%
	12520 Compensatory	\$0	-\$54	\$0	n/a	n/a
	12710 Equal Opportunity At Risk	\$42,231	\$54,567	\$56,029	33%	3%
	14100 Elementary	\$962	\$959	\$0	-100%	-100%
	14200 Middle/Junior High	\$0	\$5,846	\$0	n/a	-100%
	14300 High School	\$16,573	\$29,022	\$30,589	85%	5%
	16100 Remediation Testing	\$9,273	\$600	\$161,587	> 500%	> 500%
	16200 Preventive Remediation	\$40,198	\$132,334	\$3,179	-92%	-98%
	22220 School Library	\$169,890	\$95,889	\$90,193	-47%	-6%
	22230 Audiovisual	\$48,381	\$32,394	\$283	-99%	-99%
	22250 Computer Assisted Instruction Services	\$124	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$694,155	\$824,553	\$951,324	37%	15%
	25820 Textbooks and Repairs	\$182,249	\$160,566	\$78,449	-57%	-51%
	25890 Other Textbook Resale Services	\$65,217	\$24,360	\$19,771	-70%	-19%
	26497 Teachers Retirement Fund	\$191,734	\$490,874	\$313,167	63%	-36%
	41100 Transfer Tuition	\$3,685	\$18,428	\$12,459	238%	-32%
	41400 Joint Services and Supply	\$807,785	\$1,237,579	\$1,062,848	32%	-14%
Student Academic Achievement Total		\$6,598,411	\$8,725,399	\$8,624,198	31%	-1%
Student Instructional Support						
	21220 Counseling Services	\$220,474	\$230,446	\$233,863	6%	1%
	21250 Records Maintenance	\$35,435	\$23,080	\$24,025	-32%	4%
	21320 Medical Services	\$2,696	\$1,490	\$1,445	-46%	-3%
	21340 Nurse Services	\$48,786	\$76,939	\$81,076	66%	5%
	21390 Other Health Services	\$10,012	\$15,420	\$16,445	64%	7%
	22110 Service Area Direction	\$6,074	\$5,448	\$409	-93%	-92%
	22120 Instruction & Curriculum Development	\$60,715	\$25,500	\$45,834	-25%	80%
	22130 Instructional Staff Training Services	\$821	\$0	\$0	-100%	n/a
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$17,871	\$16,980	\$15,972	-11%	-6%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Greencastle Community Sch Corp (6755)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	23190 Other Governing Body Services	\$17,813	\$90,966	\$9,079	-49%	-90%
	23210 Office of the Superintendent	\$223,254	\$284,540	\$311,178	39%	9%
	23220 Community Relations	\$5,701	\$2,940	\$1,489	-74%	-49%
	26700 Technology Coordinator	\$0	\$139,253	\$177,423	n/a	27%
	26710 Technology Support and Maintenance	\$0	\$658,014	\$748,714	n/a	14%
Student Instructional Support Total		\$649,652	\$1,571,016	\$1,666,952	157%	6%
Overhead and Operational						
	23150 Legal Services	\$34,151	\$54,451	\$22,939	-33%	-58%
	23160 Promotion Expenses	\$1,808	\$3,855	\$443	-75%	-88%
	25110 Office of the Business Manager	\$106,998	\$162,714	\$166,677	56%	2%
	25291 Refund of Revenue	\$173	\$387	\$83	-52%	-78%
	25292 Petty Cash	\$458	\$167	\$111	-76%	-33%
	25295 Bank Service Charge	\$4,958	\$4,784	\$6,629	34%	39%
	25299 Other	\$0	\$686	\$874	n/a	27%
	25360 Rent of Buildings & Equipment	\$0	\$158,137	\$236,533	n/a	50%
	25420 Maintenance of Buildings	\$935,231	\$1,561,492	\$1,440,303	54%	-8%
	25440 Maintenance of Equipment	\$210,906	\$532,624	\$632,851	200%	19%
	25470 Insurance (other than buses)	\$50,645	\$77,188	\$128,997	155%	67%
	25510 Service Area Direction	\$44,580	\$47,041	\$34,555	-22%	-27%
	25520 Vehicle Operation	\$282,265	\$386,705	\$460,675	63%	19%
	25540 Vehicle Servicing and Maintenance	\$90,880	\$137,044	\$172,073	89%	26%
	25550 Purchase of School Buses	\$135,474	\$225,318	\$317,095	134%	41%
	25560 Insurance on Buses	\$16,593	\$71,171	\$50,498	204%	-29%
	25580 Contracted Transportation Services	\$10,325	\$3,353	\$0	-100%	-100%
	25590 Other Pupil Transportation Services	\$6,515	\$2,370	\$8,613	32%	263%
	25591 Bus Driver Training	\$1,923	\$2,914	\$2,518	31%	-14%
	25610 Service Area Direction	\$23,039	\$34,282	\$37,384	62%	9%
	25620 Food Preparation and Dispensing	\$175,178	\$257,173	\$274,691	57%	7%
	25640 Food Purchases	\$233,801	\$271,367	\$277,216	19%	2%
	25690 Other Food Services	\$23,151	\$56,276	\$67,815	193%	21%
	26200 Planning, Research, Develop., & Evaluation	\$1,164	\$2,260	\$950	-18%	-58%
	26495 Official Bonds	\$1,404	\$1,130	\$1,395	-1%	23%
	26499 Other	\$0	\$104,561	\$103,929	n/a	-1%
	31000 Direction of Community Services	\$2,161	\$1,000	\$0	-100%	-100%
	34000 Athletic Coaches	\$138,523	\$162,591	\$149,801	8%	-8%
	49200 Scholarships	\$0	\$0	\$3,444	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$38,499	\$20,099	\$4,698	-88%	-77%
Overhead and Operational Total		\$2,570,805	\$4,343,139	\$4,603,789	79%	6%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Greencastle Community Sch Corp (6755)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Nonoperational						
	25320 Land Acquisition and Development	\$29,633	\$10,592	\$9,400	-68%	-11%
	25330 Professional Services	\$5,500	\$5,800	\$166,678	> 500%	> 500%
	25340 Educational Specifications Development	\$7,500	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$879	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$62,045	\$868,300	\$131,793	112%	-85%
	25352 Energy Savings Contracts	\$70,296	\$0	\$0	-100%	n/a
	25355 Sports Facilities	\$0	\$127,520	\$0	n/a	-100%
	25380 Purchase of Mobile or Fixed Equipment	\$456,164	\$258,048	\$82,808	-82%	-68%
	25390 Other Facilities Acquisition & Construction	\$20,882	\$70,000	\$171,981	> 500%	146%
	52100 Bonds, INTEREST ON DEBT	\$0	\$271,011	\$266,270	n/a	-2%
	53100 Buildings, LEASE RENTAL	\$1,526,953	\$2,791,500	\$3,060,500	100%	10%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$98,928	\$63,822	\$35,573	-64%	-44%
Nonoperational Total		\$2,278,780	\$4,466,593	\$3,925,004	72%	-12%
prorated						
	26491 PERF	\$90,360	\$138,867	\$118,018	31%	-15%
	26492 Social Security	\$529,531	\$654,599	\$657,303	24%	0%
	26493 Workmen's Compensation	\$24,678	\$34,505	\$0	-100%	-100%
	26494 Group Insurance	\$773,482	\$1,061,960	\$1,766,777	128%	66%
	26496 Unemployment Compensation	\$887	\$8,014	\$4,789	440%	-40%
	26498 Severance/Early Retirement Pay	\$0	\$156,311	\$61,047	n/a	-61%
prorated Total		\$1,418,938	\$2,054,257	\$2,607,934	84%	27%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$7,644,994	\$10,197,520	\$10,564,532	38%	4%	56.6%	48.2%	49.3%
Student Instructional Support	\$763,983	\$1,736,078	\$1,876,408	146%	8%	5.7%	8.2%	8.8%
Overhead and Operational	\$2,828,347	\$4,760,212	\$5,061,934	79%	6%	20.9%	22.5%	23.6%
Nonoperational	\$2,279,262	\$4,466,593	\$3,925,004	72%	-12%	16.9%	21.1%	18.3%
Grand Total	\$13,516,586	\$21,160,403	\$21,427,877	59%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	62.2%	56.4%	58.1%